



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 27, 2025

Diana Diaz  
Chief Financial Officer  
Direct Digital Holdings, Inc.  
1177 West Loop South, Suite 1310  
Houston, Texas 77027

**Re: Direct Digital Holdings, Inc.  
Registration Statement on Form S-1  
Filed January 17, 2025  
File No. 333-284344**

Dear Diana Diaz:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Rucha Pandit at 202-551-6022 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Rakesh Gopalan